

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT
OF
COMMISSION ON PUBLIC RECORDS
STATE OF INDIANA
May 1, 2002 to April 30, 2005

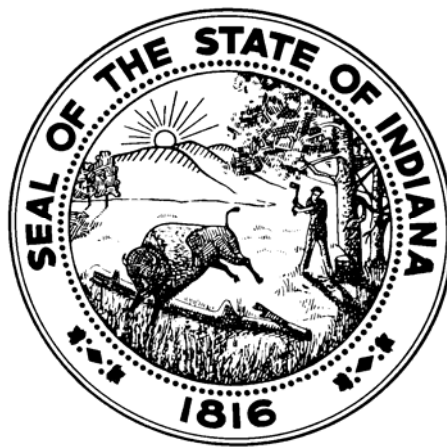


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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Co-Directors	Connie Hume	10-31-01 to 01-08-05
	Alan January	10-31-01 to 01-08-05
Director	Connie Hume (Interim)	01-09-05 to 08-14-05
	James R. Corridan (Interim)	08-15-05 to 01-11-09



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE COMMISSION ON PUBLIC RECORDS

We have reviewed the receipts, disbursements, and assets of the Commission on Public Records for the period of May 1, 2002, to April 30, 2005. The Commission on Public Records' management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Commission on Public Records are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

June 22, 2005

COMMISSION ON PUBLIC RECORDS
REVIEW COMMENTS
APRIL 30, 2005

DAILY DEPOSITS

We found that three of nineteen deposits tested in the micrographics billing area were not deposited within the following business day.

Indiana Code 5-13-6-1(b) states in part: "... all public funds ... shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds."

REVENUE DOCUMENTATION

Several revenue collections in the Archives division were observed which did not contain adequate supporting information. Due to the lack of supporting information, the validity and accountability for some monies collected could not be established.

Supporting documentation such as receipts, cancelled checks, invoices, bills, contracts, etc., must be made available for audit to provide supporting information for the validity and accountability of monies received or disbursed. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

PATRON SERVICES INVOICES

As stated in our two prior Audit Reports B18909 and B14189, Patron Services of the Archives Division did not consistently record receipt numbers on all copies of the corresponding invoices when payment was received.

Each agency, department, institution or office should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

FIXED ASSET INVENTORY

As stated in our two prior Audit Reports B18909 and B14189, the fixed asset inventory of the Commission on Public Records is not complete as to additions and retirements and assets have not been consistently tagged upon receipt.

Each state agency is required to report to the Auditor of State all additions and retirements of assets with a cost of \$20,000 or more. Assets costing more than \$500 but less than \$20,000 must be maintained on an asset control system at the agency. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

Assets at the minimum level of \$500 must be tagged. Assets should be tagged upon receipt. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

COMMISSION ON PUBLIC RECORDS
EXIT CONFERENCE

The contents of this report were discussed on July 13, 2005, with Ms. Connie Hume, Interim Director; and by mail with Mr. Alan January, former Co-Director. The official response has been made a part of this report and may be found on page 6.

**Commission on Public Records
Audit Response Comments**

Daily Deposits

ICPR has only two fiscal staff. Consequently, on the occasions when monies were not deposited within 24 hours of receipt, both fiscal personnel were absent. I have taken steps to ensure that other staff will be cross-trained to cover any future eventuality.

Revenue Documentation

Archives staff has been made aware of the need for complete documentation for all monies received. ICPR's Fiscal Officer trained the staff on July 19, 2005 and new procedures were put in place. The Fiscal Officer now has greater oversight concerning the fiscal workflow of the Archives.

Patron Services Invoices

Archives staff was retrained on July 19, 2005, by ICPR's Fiscal Officer to match receipts with invoices prior to sending them to the Administrative offices. Staff had previously been provided with ICPR's "State Archives Revenue Procedures" manual. The manual describes all aspects of fiscal matters encountered at the Archives and attendant procedures.

Fixed Asset Inventory

As per SBA's instructions/advice, ICPR will move day forward by starting with new inventory tag # 0621740 and retag all items that are within our dollar limit. All tag numbers that have been accounted for will be retired and retagged.